



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

November 13, 2013

Via E-mail
Niall Nolan
Chief Financial Officer
Navigator Holdings Ltd.
21 Palmer Street
London SW1H 0AD
United Kingdom

**Re: Navigator Holdings Ltd.
Amendment No. 3 to
Registration Statement on Form F-1
Filed November 6, 2013
File No. 333-191784**

Dear Mr. Nolan:

We have reviewed your response to our prior comment letter to you dated November 6, 2013 and have the following additional comments.

Exhibit 8.1

1. Please revise the second sentence of the first paragraph on page 2 of the opinion to also reference the opinions provided under the captions "Business—Taxation of the Company—U.S. Taxation" and "Risk Factors—U.S. tax authorities could treat us as a 'passive foreign investment company,' which could have adverse U.S. federal income tax consequences to U.S. shareholders." Please also revise the last paragraph of the opinion to have legal counsel consent to the use of its name under those captions accordingly.

Exhibit 8.2

2. Please revise the first sentence of the first paragraph on page 2 of the opinion to also reference the opinion provided under the caption "Business—Taxation of the Company—Republic of the Marshall Islands Taxation."

Niall Nolan
Navigator Holdings Ltd.
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You may contact Effie Simpson at (202) 551-3346 or Linda Cvrkel at (202) 551-3813 if you have questions regarding comments on the financial statements and related matters. Please contact Ada D. Sarmiento at (202) 551-3798 or me at (202) 551-3469 with any other questions.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie
Legal Branch Chief

cc: Via E-mail
Mike Rosenwasser, Esq.